Supreme Court, U. S.
FILED
MAR 28 1978
MICHAEL RODAK, JR., CLERK

IN THE

Supreme Court of the United States

OCTOBER TERM, 1977

No. 77-539

ZENITH RADIO CORPORATION, *Petitioner,*

v.

THE UNITED STATES, *Respondent.*

On Writ of Certiorari to the United States Court of Customs and Patent Appeals

PETITIONER'S OBJECTION TO FORD MOTOR COMPANY'S MOTION TO FILE A BRIEF AS AMICUS CURIAE IN SUPPORT OF REMAND

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PRESS OF BYRON S. ADAMS PRINTING, INC., WASHINGTON, D. C.

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Petitioner is opposed to the motion of Ford Motor Company ("Ford") to file a brief as *amicus curiae* and respectfully urges that the motion be denied. Ford would use the *amicus curiae* brief as the vehicle by which to argue that the remission, on exportation, of the (selective) Japanese commodity tax, *i.e., the tax in issue*, is distinguishable from the remission, on exportation, of other (general and nonselective) taxes, such as the European value-added tax and the Cana-

dian federal Manufacturers Sales Tax, *i.e., taxes which are not in issue but which are rebated on the exportation of products imported by Ford.* Curiously, in its effort to caution this Court against deciding the issue before it in overly broad language, which could be harmful to Ford's interests, Ford invites the Court to address itself to an issue clearly *not* before it, in language favorable to Ford's interests. Under the circumstances, it appears that the presence of the *amicus* brief would be more burdensome than helpful, and, indeed, might inspire the applications of numerous *amici* to submit briefs on the value-added tax question, even though not an issue in the case.

WHEREFORE, for the reasons stated, Ford's motion to file an *amicus curiae* brief should be denied.

Respectfully submitted,

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